



Trustees' Financial Summary

FY2015-16

Submit ID: 0055-21231524

**** Recalculated ****

04 Broadwater County

0055 Townsend K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Pam Watson **Phone #:** (406) 441-3471

(Signature)

(Date)

Chair, Board of Trustees: Marvin Reddick

(Signature)

(Date)

County Superintendant Douglas Ellis

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
113	Tuition Student A	LOCAL		
114	Tuition Student B	LOCAL		
115	Tuition Student C	LOCAL		
116	Tuition Student D	LOCAL		
175	Graduation Matters	LOCAL		
177	Title I, Part A, Improving Basic Programs	FEDERAL	0400553115	84.010A
178	Title II Part A	FEDERAL	0400551415	84.367
184	Vo Ed All Career & Tech Ed Programs	STATE		State
185	Ball Committee Sound System	LOCAL		
187	CSPD Technology	LOCAL		
194	Graduation Matters	STATE		
195	Broadwater Conservation Grant	LOCAL	BCD-16-003	
196	Broadwater Conservation Earth Day Grant	LOCAL		
197	MOST	FEDERAL	1602MOST0308	93.558
198	DNRC Biomass Feasibility	FEDERAL	SWT-BIO-15-002	10.674
200	School To Work Local	LOCAL		
202	Title I, Part A, Improving Basic Programs	FEDERAL	00400553116	84.010A
203	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	00400551416	84.367
204	Title IV, Part B, 21st Century	FEDERAL	00400551716	84.287
205	Vo Ed Carl Perkins Basic Grant	FEDERAL	00400558116	84.048A
206	Gifted and Talented	STATE	00400551316	State
207	Rural Low Income (Title VI-B-2)	FEDERAL	S358A151521	84.358B
208	Vo Ed All Career & Tech Ed Programs	STATE		State
209	PTO Equipment	LOCAL		
210	IDEA Part B	FEDERAL		84.027
211	Donate For A Cause	LOCAL		
212	Celtic Concrete	LOCAL		
213	Advancing Agriculture Education Program	STATE		NA
299	Radio	LOCAL		
300	Pre-School and Summer School	LOCAL		
399	Flex Fund Administration	LOCAL		
400	UM Interlocal	LOCAL		



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
499	Miscellaneous Local	LOCAL		
500	Ag Day	LOCAL		
522	Cotter Scholarship	LOCAL		
599	Library Book Fair	LOCAL		
698	McCarthy Scholarship	LOCAL		
699	Fred & Joye Meyer Scholarship	LOCAL		
700	Medicaid	STATE		State
799	AARP Radio Equipment	LOCAL		
898	Summer Academic Camp	LOCAL		
899	Indirect Cost Recovery	LOCAL		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	534,574.48	334,594.85	83,269.46	(1,347.10)
02	Taxes Receivable - Real and Personal (120-149)	83,225.15	11,068.14	2,590.17	
03	Taxes Receivable - Protested (150-159)	14,237.35	1,814.00	470.02	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				4,357.72
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				14,228.23
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	632,036.98	347,476.99	86,329.65	17,238.85
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	8,897.08			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	8,897.08			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	97,462.50	12,882.14	3,060.19	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				14,228.23
38	Reserve for Encumbrances (953)	62,917.09			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	462,760.31	334,594.85	83,269.46	3,010.62
52	TOTAL FUND BALANCE/EQUITY	525,677.40	334,594.85	83,269.46	17,238.85
53	TOTAL LIABILITIES AND FUND BALANCE	632,036.98	347,476.99	86,329.65	17,238.85

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0055 Townsend K-12 Schools

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	668.02	292,707.10	206,800.02	44,828.44
02	Taxes Receivable - Real and Personal (120-149)	599.21			662.64
03	Taxes Receivable - Protested (150-159)	9.23			137.50
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			19,496.33	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,276.46	292,707.10	226,296.35	45,628.58
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			3,500.00	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			3,500.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	608.44		0.07	800.14
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	668.02	292,707.10	222,796.28	44,828.44
52	TOTAL FUND BALANCE/EQUITY	668.02	292,707.10	222,796.28	44,828.44
53	TOTAL LIABILITIES AND FUND BALANCE	1,276.46	292,707.10	226,296.35	45,628.58

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,942.09		18,183.71	43,287.50
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	6,574.24			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	17,516.33		18,183.71	43,287.50
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	17,516.33		18,183.71	43,287.50
52	TOTAL FUND BALANCE/EQUITY	17,516.33		18,183.71	43,287.50
53	TOTAL LIABILITIES AND FUND BALANCE	17,516.33		18,183.71	43,287.50

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	150,546.68			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	150,546.68			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	150,546.68			
52	TOTAL FUND BALANCE/EQUITY	150,546.68			
53	TOTAL LIABILITIES AND FUND BALANCE	150,546.68			

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	108,333.49	167,287.34		14,020.75
02	Taxes Receivable - Real and Personal (120-149)	2,884.87			18,561.04
03	Taxes Receivable - Protested (150-159)	675.74			4,313.37
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	111,894.10	167,287.34		36,895.16
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,560.61			22,874.41
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	108,333.49	167,287.34		14,020.75
52	TOTAL FUND BALANCE/EQUITY	108,333.49	167,287.34		14,020.75
53	TOTAL LIABILITIES AND FUND BALANCE	111,894.10	167,287.34		36,895.16

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,003.88			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	13,003.88			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	13,003.88			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	13,003.88			
53	TOTAL LIABILITIES AND FUND BALANCE	13,003.88			

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	437,580.23	128,577.76	100,604.81	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	437,580.23	128,577.76	100,604.81	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	437,580.23	128,577.76	100,604.81	
52	TOTAL FUND BALANCE/EQUITY	437,580.23	128,577.76	100,604.81	
53	TOTAL LIABILITIES AND FUND BALANCE	437,580.23	128,577.76	100,604.81	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	115,281.96	163,164.00		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	115,281.96	163,164.00		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	0.24			
24	Warrants Payable (620)	112,850.03	163,164.00		
25	Other Current Liabilities (621-679)	2,431.69			
35	TOTAL LIABILITIES	115,281.96	163,164.00		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	115,281.96	163,164.00		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	1,191,195.70	1,595,325.92
1190	Penalties and Interest on Taxes	5,091.90	5,291.08
1310	Individual Tuition	200.73	0.00
1510	Interest Earnings	7,617.47	11,051.39
1900	Other Revenue from Local Sources	433.98	745.62
3110	Direct State Aid	1,955,337.13	2,043,659.15
3111	Quality Educator	166,774.61	158,759.89
3112	At Risk Student	20,365.33	19,342.34
3113	Indian Education For All	13,668.00	14,281.92
3114	American Indian Achievement Gap	4,600.00	4,715.00
3115	State Spec Ed Allowable Cost Pymt to Districts	100,028.25	102,816.00
3116	Data For Achievement	10,050.00	13,680.00
3118	Natural Resource Development	13,934.05	22,943.34
3120	State Guaranteed Tax Base Aid	631,937.42	635,894.80
3444	State School Block Grant	306,476.54	306,476.54
3446	SB96 Block Grant Reimbursement	8,645.72	0.00
6100	Material Prior Period Revenue Adjustments	49.92	164.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,436,406.75	4,935,147.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	1,979,450.06	2,073,189.62
		2XX	Personal Services - Employee Benefits	227,723.64	281,966.01
		3XX	Purchased Professional and Technical Services	32,507.59	35,045.72
		4XX	Purchased Property Services	155.00	1,201.10
		5XX	Other Purchased Services	2,294.12	5,237.63
		6XX	Supplies and Materials	181,869.29	320,498.34
		7XX	Property and Equipment Acquisition	0.00	60,833.00
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	114,931.96	102,583.16
		2XX	Personal Services - Employee Benefits	10,803.79	13,683.14
		6XX	Supplies and Materials	881.18	375.90
	222X Educational Media Services				
		1XX	Personal Services - Salaries	82,900.87	84,559.68
		2XX	Personal Services - Employee Benefits	9,891.18	10,864.32
		5XX	Other Purchased Services	392.70	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	5,543.33	8,626.29
		23XX Support Services - General Administration			
		1XX Personal Services - Salaries		86,178.49	95,716.30
		2XX Personal Services - Employee Benefits		12,605.60	18,466.61
		3XX Purchased Professional and Technical Services		4,416.10	15,736.75
		4XX Purchased Property Services		1,028.31	465.00
		5XX Other Purchased Services		78,030.96	90,011.02
		6XX Supplies and Materials		2,866.75	7,482.99
		810 Dues and Fees		4,943.00	10,028.00
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		203,914.33	214,379.07
		2XX Personal Services - Employee Benefits		36,324.38	41,614.14
		3XX Purchased Professional and Technical Services		950.00	0.00
		5XX Other Purchased Services		1,431.16	295.18
		6XX Supplies and Materials		1,096.98	5,322.40
		810 Dues and Fees		1,048.10	1,405.00
		25XX Support Services - Business			
		1XX Personal Services - Salaries		81,538.62	97,432.17
		2XX Personal Services - Employee Benefits		13,475.92	14,498.64
		3XX Purchased Professional and Technical Services		16,170.00	21,451.80
		5XX Other Purchased Services		1,078.54	257.24
		6XX Supplies and Materials		11,012.85	12,328.45
		810 Dues and Fees		5,265.00	375.00
		26XX Operation and Maintenance of Plant Services			
		1XX Personal Services - Salaries		147,762.14	161,658.43
		2XX Personal Services - Employee Benefits		21,882.35	26,861.78
		3XX Purchased Professional and Technical Services		36,490.01	37,074.04
		4XX Purchased Property Services		227,677.98	198,666.47
		6XX Supplies and Materials		57,097.13	46,376.90
		7XX Property and Equipment Acquisition		43,100.00	66,574.71
		4XXX Facilities Acquisition and Construction Services			
		7XX Property and Equipment Acquisition		28,451.00	7,870.00
		52XX Capital Leases or Long Term Notes with Board of Investments			
		840 Principal On Debt		12,775.92	12,775.92
280	Special Education - Local and State				
		1XXX Instruction			
		1XX Personal Services - Salaries		204,525.09	204,257.75
		6XX Supplies and Materials		2,802.65	508.82
		62XX Resources Transferred to Other School Districts or Cooperatives			
		920 Resources Transferred to Other School Districts or Cooperatives		7,702.18	7,916.83

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	316 Data For Achievement					
	1XXX Instruction					
		3XX	Purchased Professional and Technical Services	1,606.38	0.00	
	365 Indian Education for All - OTO & Ongoing					
	1XXX Instruction					
		5XX	Other Purchased Services	221.00	0.00	
		6XX	Supplies and Materials	98.97	0.00	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
		1XX	Personal Services - Salaries	121,881.60	149,081.34	
		2XX	Personal Services - Employee Benefits	23,635.10	28,376.62	
		4XX	Purchased Property Services	207.92	550.53	
		5XX	Other Purchased Services	0.00	564.10	
		6XX	Supplies and Materials	18,612.79	41,327.05	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
		1XX	Personal Services - Salaries	3,331.99	7,135.30	
		2XX	Personal Services - Employee Benefits	66.02	209.16	
		4XX	Purchased Property Services	9,354.58	17,681.13	
		6XX	Supplies and Materials	3,662.19	3,265.63	
	34XX Extracurricular - Activities					
		1XX	Personal Services - Salaries	28,910.00	31,601.50	
		2XX	Personal Services - Employee Benefits	108.54	126.97	
		5XX	Other Purchased Services	2,488.76	4,227.77	
		6XX	Supplies and Materials	3,168.19	493.82	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
		1XX	Personal Services - Salaries	16,515.52	16,961.49	
		2XX	Personal Services - Employee Benefits	551.06	544.97	
		4XX	Purchased Property Services	5,194.45	19,651.31	
		6XX	Supplies and Materials	9,556.20	8,503.56	
	35XX Extracurricular - Athletics					
		1XX	Personal Services - Salaries	102,534.83	97,910.14	
		2XX	Personal Services - Employee Benefits	626.78	577.28	
		5XX	Other Purchased Services	6,268.31	8,596.93	
		6XX	Supplies and Materials	16,530.25	47,383.84	
		7XX	Property and Equipment Acquisition	0.00	7,148.00	
		810	Dues and Fees	4,455.00	4,605.00	
	910 Food Services					
	31XX Food Services					
		1XX	Personal Services - Salaries	6,395.15	10,255.88	
		2XX	Personal Services - Employee Benefits	347.47	492.83	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			5XX Other Purchased Services	396.65	0.00	
			6XX Supplies and Materials	4,055.07	13,505.74	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	17,000.00	4,300.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,410,767.02	4,941,549.21	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					618,529.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,935,147.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,941,549.21	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	62,917.09	Less Last Year	149,368.32 (4b)	-86,451.23	
					-86,451.23	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					525,677.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	203,908.11	200,098.03
	1190 Penalties and Interest on Taxes	782.24	820.80
	1510 Interest Earnings	3,657.63	5,957.97
	1900 Other Revenue from Local Sources	567.00	0.92
	2220 County On-Schedule Trans Reimb	62,970.70	63,576.64
	3210 State On-Schedule Trans Reimb	62,970.70	63,576.64
	3444 State School Block Grant	14,002.12	14,002.12
	3446 SB96 Block Grant Reimbursement	1,315.54	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>350,174.04</u>	<u>348,033.12</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	16,401.94	16,944.49
			2XX Personal Services - Employee Benefits	62.37	68.24
		27XX Student Transportation Services			
			5XX Other Purchased Services	288,792.61	297,802.51
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			5XX Other Purchased Services	2,704.24	2,643.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>307,961.16</u>	<u>317,459.14</u>

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	304,020.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	348,033.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	317,459.14	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	334,594.85	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	57,347.75	42,831.87
	1190 Penalties and Interest on Taxes	232.77	223.51
	1510 Interest Earnings	2,087.23	2,039.73
	1900 Other Revenue from Local Sources	0.00	0.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		59,667.75	45,095.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	455.00	0.00
			7XX Property and Equipment Acquisition	0.00	150,450.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				455.00	150,450.00

Schedule Of Changes Worksheet			Fund Code 11
Beginning Fund Balance			188,624.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			45,095.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			150,450.00 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			83,269.46 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	91.58	42.25
	1611 National School Lunch Program	88,638.71	85,815.46
	1612 School Breakfast Program	7,746.90	5,589.70
	1632 Daily Adult Sales	13,981.97	14,238.68
	1634 Daily Ala Carte Sales	1,155.35	756.65
	1900 Other Revenue from Local Sources	392.58	15.47
	3220 State Food Services Match	1,080.87	466.79
	4550 Federal Child Nutrition	146,912.53	148,802.54
	4555 School Foods Summer Program - 10.559	12,379.63	8,552.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		272,380.12	264,280.42

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	89,387.69	92,293.42
			2XX Personal Services - Employee Benefits	2,716.26	3,248.16
			5XX Other Purchased Services	1,012.93	1,003.05
			6XX Supplies and Materials	181,666.49	167,942.14
			810 Dues and Fees	775.15	328.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				275,558.52	264,814.77

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	14,659.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	264,280.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	264,814.77	(3)
Increase/Decrease of Reserve for Inventories		
This Year	14,228.23	
Less Last Year	11,114.69	(4a)
	3,113.54	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	3,113.54	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	17,238.85	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	46.92	15,835.21
	1190 Penalties and Interest on Taxes	1.51	14.27
	1510 Interest Earnings	1.09	13.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>49.52</u>	<u>15,863.41</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
113	Tuition Student A				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	6,314.04
			2XX Personal Services - Employee Benefits	0.00	12.19
114	Tuition Student B				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	2,894.65
			2XX Personal Services - Employee Benefits	0.00	9.02
115	Tuition Student C				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	3,217.05
			2XX Personal Services - Employee Benefits	0.00	10.82
116	Tuition Student D				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	2,819.56
			2XX Personal Services - Employee Benefits	0.00	9.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>15,286.42</u>



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Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	91.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,863.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,286.42	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	668.02	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3,247.07	5,424.01
	2240 County Retirement Distribution	483,244.70	670,708.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		486,491.77	676,132.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	389,038.50	348,495.83
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	18,035.86	16,282.96
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	17,163.80	17,115.28
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	17,092.23	18,116.72
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	32,332.87	34,195.36
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	12,318.26	14,788.18
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	22,592.85	24,418.69
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	32,192.22	32,242.58
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	0.00	4,971.87
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	4,627.85	4,850.26
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	5,933.86	4,611.41
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	9,670.36	10,130.96

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610 Adult Continuing Education Programs					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	413.04	652.85	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	442.60	1,219.79	
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	4,032.15	4,153.27	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	2,170.66	2,007.74	
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	14,632.86	13,738.04	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	14,312.59	15,525.16	
113 Tuition Student A						
	280 Special Education - Local and State					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	1,020.96	
114 Tuition Student B						
	280 Special Education - Local and State					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	470.90	
115 Tuition Student C						
	280 Special Education - Local and State					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	524.05	
116 Tuition Student D						
	280 Special Education - Local and State					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	464.65	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>597,002.56</u>	<u>569,997.51</u>	



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					186,572.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					676,132.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					569,997.51	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					292,707.10	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
177 Title I, Part A, Improving Basic Programs		
	4200 Title I, Part A, Improving Basic Programs	19,022.10
178 Title II Part A		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,638.99
194 Graduation Matters		
	3240 Graduation Matters Montana	4,000.00
195 Broadwater Conservation Grant		
	1900 Other Revenue from Local Sources	557.12
196 Broadwater Conservation Earth Day Grant		
	1900 Other Revenue from Local Sources	445.00
197 MOST		
	4700 Federal Miscellaneous Grants from other State Agencies	5,000.00
198 DNRC Biomass Feasibility		
	4700 Federal Miscellaneous Grants from other State Agencies	3,500.00
202 Title I, Part A, Improving Basic Programs		
	4200 Title I, Part A, Improving Basic Programs	111,779.93
203 Title II, Part A, Teacher/Principal Train/Recruit		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	46,208.00
204 Title IV, Part B, 21st Century		
	4340 Title IV, Part B, 21st Century Community Learning Centers	106,311.00
205 Vo Ed Carl Perkins Basic Grant		
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	12,158.00
206 Gifted and Talented		
	3600 State Gifted & Talented Reimbursement	1,879.21
207 Rural Low Income (Title VI-B-2)		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,289.00
208 Vo Ed All Career & Tech Ed Programs		
	3900 State Career & Technical Ed Entitlement	11,696.00
209 PTO Equipment		
	1920 Contributions/Donations from Private Sources	1,916.28
210 IDEA Part B		
	5700 Resources Transferred from Other School Districts or Cooperatives	14,729.00
211 Donate For A Cause		
	1900 Other Revenue from Local Sources	2,000.00
212 Celtic Concrete		
	1900 Other Revenue from Local Sources	3,000.00
213 Advancing Agriculture Education Program		
	3270 State - Advancing Agriculture Education	7,500.00



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299 Radio

1900 Other Revenue from Local Sources 3,175.00

399 Flex Fund Administration

1510 Interest Earnings 975.64

1900 Other Revenue from Local Sources 1,883.46

499 Miscellaneous Local

1900 Other Revenue from Local Sources 13,619.23

500 Ag Day

1900 Other Revenue from Local Sources 2,200.00

522 Cotter Scholarship

1900 Other Revenue from Local Sources 30,000.00

700 Medicaid

3357 Montana Administrative Claiming Reimbursement 7,681.86

898 Summer Academic Camp

1900 Other Revenue from Local Sources 7,030.00

899 Indirect Cost Recovery

1510 Interest Earnings 2,288.95

1900 Other Revenue from Local Sources 500.18

4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements 3,140.53

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

439,124.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
175	Graduation Matters				
	324	Graduation Matters Montana			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		58.44
			6XX Supplies and Materials		168.39
			175 Subtotal		226.83
177	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		5,120.62
			2XX Personal Services - Employee Benefits		865.78
			6XX Supplies and Materials		10,784.17
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		2,251.53
			177 Subtotal		19,022.10
178	Title II Part A				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		647.11
			2XX Personal Services - Employee Benefits		102.88



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		889.00
			178 Subtotal		1,638.99
184	Vo Ed All Career & Tech Ed Programs				
	392 State Career & Technical Ed Entitlement - Business				
		1XXX	Instruction		
			6XX Supplies and Materials		1,240.24
			7XX Property and Equipment Acquisition		862.60
			184 Subtotal		2,102.84
187	CSPD Technology				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			6XX Supplies and Materials		471.06
			187 Subtotal		471.06
194	Graduation Matters				
	324 Graduation Matters Montana				
		1XXX	Instruction		
			5XX Other Purchased Services		75.60
			6XX Supplies and Materials		3,326.19
			194 Subtotal		3,401.79
195	Broadwater Conservation Grant				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			1XX Personal Services - Salaries		476.25
			2XX Personal Services - Employee Benefits		80.87
			195 Subtotal		557.12
196	Broadwater Conservation Earth Day Grant				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		445.00
			196 Subtotal		445.00
197	MOST				
	470 Federal Miscellaneous Grants from other State Agencies				
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,488.01
			2XX Personal Services - Employee Benefits		251.34
			6XX Supplies and Materials		3,260.65
			197 Subtotal		5,000.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
198	DNRC Biomass Feasibility				
	470	Federal Miscellaneous Grants from other State Agencies			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services		3,500.00
			198 Subtotal		3,500.00
202	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		89,753.52
			2XX Personal Services - Employee Benefits		15,258.53
			3XX Purchased Professional and Technical Services		837.51
			6XX Supplies and Materials		5,930.37
			202 Subtotal		111,779.93
203	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		39,120.56
			2XX Personal Services - Employee Benefits		7,087.44
			203 Subtotal		46,208.00
204	Title IV, Part B, 21st Century				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		76,104.49
			2XX Personal Services - Employee Benefits		11,370.31
			3XX Purchased Professional and Technical Services		995.01
			4XX Purchased Property Services		3,422.81
			5XX Other Purchased Services		8,312.47
			6XX Supplies and Materials		6,105.91
			204 Subtotal		106,311.00
205	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		3,246.02
			6XX Supplies and Materials		8,181.98
			810 Dues and Fees		730.00
			205 Subtotal		12,158.00
206	Gifted and Talented				
	360	State Gifted & Talented Reimbursement			
		1XXX	Instruction		
			6XX Supplies and Materials		1,879.21
			206 Subtotal		1,879.21



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
207	Rural Low Income (Title VI-B-2)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			6XX Supplies and Materials		13,289.00
			207 Subtotal		13,289.00
208	Vo Ed All Career & Tech Ed Programs				
	392 State Career & Technical Ed Entitlement - Business				
	1XXX Instruction				
			6XX Supplies and Materials		2,499.09
			7XX Property and Equipment Acquisition		3,119.54
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
			6XX Supplies and Materials		485.91
			208 Subtotal		6,104.54
209	PTO Equipment				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			7XX Property and Equipment Acquisition		1,916.28
			209 Subtotal		1,916.28
210	IDEA Part B				
	456 IDEA, Part B, Children with Disabilities				
	1XXX Instruction				
			1XX Personal Services - Salaries		12,640.28
			2XX Personal Services - Employee Benefits		2,088.72
			210 Subtotal		14,729.00
211	Donate For A Cause				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		2,000.00
			211 Subtotal		2,000.00
212	Celtic Concrete				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		3,000.00
			212 Subtotal		3,000.00
213	Advancing Agriculture Education Program				
	327 State - Advancing Agriculture Education				
	1XXX Instruction				
			6XX Supplies and Materials		2,555.42
			213 Subtotal		2,555.42



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
299	Radio				
	8XX	Community Services Programs			
		33XX	Community Services		
			5XX Other Purchased Services		3,175.00
			299 Subtotal		3,175.00
399	Flex Fund Administration				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		1,902.50
			399 Subtotal		1,902.50
400	UM Interlocal				
	8XX	Community Services Programs			
		33XX	Community Services		
			1XX Personal Services - Salaries		500.00
			2XX Personal Services - Employee Benefits		0.52
			8XX Other Expenditures		640.00
			400 Subtotal		1,140.52
499	Miscellaneous Local				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		250.00
		23XX	Support Services - General Administration		
			6XX Supplies and Materials		287.23
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			6XX Supplies and Materials		659.95
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		444.09
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			5XX Other Purchased Services		285.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			7XX Property and Equipment Acquisition		8,500.00
			499 Subtotal		10,426.27
500	Ag Day				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		1,051.89
			500 Subtotal		1,051.89



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
522	Cotter Scholarship				
	8XX	Community Services Programs			
		33XX	Community Services		
			8XX Other Expenditures		24,500.00
			522 Subtotal		24,500.00
700	Medicaid				
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			1XX Personal Services - Salaries		933.54
			2XX Personal Services - Employee Benefits		147.89
			700 Subtotal		1,081.43
799	AARP Radio Equipment				
	8XX	Community Services Programs			
		33XX	Community Services		
			6XX Supplies and Materials		405.45
			799 Subtotal		405.45
898	Summer Academic Camp				
	8XX	Community Services Programs			
		33XX	Community Services		
			1XX Personal Services - Salaries		983.97
			2XX Personal Services - Employee Benefits		160.81
			3XX Purchased Professional and Technical Services		4,325.00
			6XX Supplies and Materials		2,005.64
			898 Subtotal		7,475.42
899	Indirect Cost Recovery				
	271	State and Federal Aggregate of Reimbursements/Indirect Costs			
		23XX	Support Services - General Administration		
			6XX Supplies and Materials		980.68
			899 Subtotal		980.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					410,435.27



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					194,107.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					439,124.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					410,435.27 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					222,796.28 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
175 Graduation Matters	0.00	226.83	-226.83
177 Title I, Part A, Improving Basic Programs	19,022.10	19,022.10	0.00
178 Title II Part A	1,638.99	1,638.99	0.00
184 Vo Ed All Career & Tech Ed Programs	0.00	2,102.84	-2,102.84
187 CSPD Technology	0.00	471.06	-471.06
194 Graduation Matters	4,000.00	3,401.79	598.21
195 Broadwater Conservation Grant	557.12	557.12	0.00
196 Broadwater Conservation Earth Day Grant	445.00	445.00	0.00
197 MOST	5,000.00	5,000.00	0.00
198 DNRC Biomass Feasibility	3,500.00	3,500.00	0.00
202 Title I, Part A, Improving Basic Programs	111,779.93	111,779.93	0.00
203 Title II, Part A, Teacher/Principal Train/Recruit	46,208.00	46,208.00	0.00
204 Title IV, Part B, 21st Century	106,311.00	106,311.00	0.00
205 Vo Ed Carl Perkins Basic Grant	12,158.00	12,158.00	0.00
206 Gifted and Talented	1,879.21	1,879.21	0.00
207 Rural Low Income (Title VI-B-2)	13,289.00	13,289.00	0.00
208 Vo Ed All Career & Tech Ed Programs	11,696.00	6,104.54	5,591.46
209 PTO Equipment	1,916.28	1,916.28	0.00
210 IDEA Part B	14,729.00	14,729.00	0.00
211 Donate For A Cause	2,000.00	2,000.00	0.00
212 Celtic Concrete	3,000.00	3,000.00	0.00
213 Advancing Agriculture Education Program	7,500.00	2,555.42	4,944.58
299 Radio	3,175.00	3,175.00	0.00
399 Flex Fund Administration	2,859.10	1,902.50	956.60
400 UM Interlocal	0.00	1,140.52	-1,140.52
499 Miscellaneous Local	13,619.23	10,426.27	3,192.96
500 Ag Day	2,200.00	1,051.89	1,148.11
522 Cotter Scholarship	30,000.00	24,500.00	5,500.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
700 Medicaid	7,681.86	1,081.43	6,600.43
799 AARP Radio Equipment	0.00	405.45	-405.45
898 Summer Academic Camp	7,030.00	7,475.42	-445.42
899 Indirect Cost Recovery	5,929.66	980.68	4,948.98
Total	439,124.48	410,435.27	28,689.21



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	11,300.80	11,618.75
	1190 Penalties and Interest on Taxes	48.35	47.25
	1340 Fees for Adult Education	0.00	702.00
	1510 Interest Earnings	173.15	781.59
	1900 Other Revenue from Local Sources	0.00	28,981.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,522.30	42,131.03

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,552.64	6,362.84
			2XX Personal Services - Employee Benefits	19.28	23.41
			5XX Other Purchased Services	1,017.52	150.00
			6XX Supplies and Materials	5,013.17	1,397.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,602.61	7,934.11

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	15,631.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,131.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,934.11	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 5,000.00 (4b)	-5,000.00	
	-5,000.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,828.44	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	3,400.00	4,500.00
	1510 Interest Earnings	136.36	255.05
	1982 Summer Session - Driver's Education Fees	1,200.00	300.00
	3260 State Driver's Education Reimbursement	6,649.56	6,574.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,385.92	11,629.29

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		4,930.00	8,925.00
		2XX Personal Services - Employee Benefits		18.51	37.30
		4XX Purchased Property Services		877.57	78.87
		5XX Other Purchased Services		494.37	0.00
		6XX Supplies and Materials		757.15	1,729.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,077.60	10,770.59

Schedule Of Changes Worksheet Fund Code 18

Beginning Fund Balance	16,657.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,629.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,770.59	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	17,516.33	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	294.65	406.21
	1910 Rentals	6,600.00	6,600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,894.65	7,006.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	26XX	Operation and Maintenance of Plant Services			
		6XX	Supplies and Materials	658.00	0.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	8,451.99	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,109.99	5,000.00

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	16,177.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,006.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,183.71	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		473.62	819.21
	5300 Operating Transfers from Other Funds		17,000.00	4,300.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			17,473.62	5,119.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			1XX Personal Services - Salaries		841.24	21.95
			2XX Personal Services - Employee Benefits		13.69	0.11
		23XX Support Services - General Administration				
			1XX Personal Services - Salaries		11,514.70	0.00
			2XX Personal Services - Employee Benefits		58.41	0.00
		26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries		36.25	0.00
			2XX Personal Services - Employee Benefits		2.28	0.00
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries		0.00	1,959.52
			2XX Personal Services - Employee Benefits		0.00	94.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					12,466.57	2,075.82

Schedule Of Changes Worksheet					Fund Code 21	
Beginning Fund Balance					40,244.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,119.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,075.82	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					43,287.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 24

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,964.71	3,004.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,964.71</u>	<u>3,004.90</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 24

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 24

Beginning Fund Balance					147,541.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,004.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					150,546.68	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	50,897.73	49,607.30
	1190 Penalties and Interest on Taxes	224.23	211.16
	1510 Interest Earnings	1,146.33	2,032.11
	1900 Other Revenue from Local Sources	0.00	0.23
	3281 State Technology Aid	4,501.08	4,529.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		56,769.37	56,380.41

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	18,728.00	29,358.94
			7XX Property and Equipment Acquisition	0.00	5,175.50
		23XX Support Services - General Administration			
			5XX Other Purchased Services	3,798.37	0.00
			6XX Supplies and Materials	913.54	0.00
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	11,367.88	11,393.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				34,807.79	45,928.07

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					99,390.32 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					56,380.41 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					45,928.07 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	1,509.17	(4b)	-1,509.17
Ending Fund Balance (1 + 2 - 3 + 4)					108,333.49 (5)



Trustees' Financial Summary

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04 Broadwater County

0055 Townsend K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,705.47	2,999.60
	3445 State Combined Fund School Block Grant	42,502.90	42,502.90
	3447 SB96 Combined Block Grant Reimbursement	2,950.16	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	799.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		47,158.53	46,301.55

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	5,000.00	20,322.93	
		25XX	Support Services - Business			
			6XX Supplies and Materials	177.98	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,177.98	20,322.93	

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					146,308.72 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					46,301.55 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					20,322.93 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	5,000.00	(4b)	-5,000.00
					-5,000.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					167,287.34 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	319,403.23	322,866.30
	1190 Penalties and Interest on Taxes	1,369.38	1,317.64
	1510 Interest Earnings	2,182.45	1,781.46
	1900 Other Revenue from Local Sources	0.00	1.42
	3120 State Guaranteed Tax Base Aid	23,476.49	13,567.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		346,431.55	339,534.11

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	8,040.95	7,542.81
			840 Principal On Debt	265,000.00	275,000.00
			850 Interest on Debt	84,600.00	74,000.00
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				357,990.95	356,892.81

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	31,379.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	339,534.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	356,892.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,020.75	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	111.16	232.71
	1900 Other Revenue from Local Sources	1,204.25	0.00
	1910 Rentals	1,746.00	2,764.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,061.41	2,996.71

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			6XX	Supplies and Materials	503.94	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				503.94	0.00	

Schedule Of Changes Worksheet				Fund Code 60
Beginning Fund Balance				10,007.17 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,996.71 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				13,003.88 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 81	
PRC	Revenue			2015 Value	2016 Value
698	McCarthy Scholarship				
	1510 Interest Earnings			4,400.69	6,262.51
699	Fred & Joye Meyer Scholarship				
	1510 Interest Earnings			2,192.81	3,705.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:				6,593.50	9,968.03

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81	
PRC	Program	Function	Object		2015 Value	2016 Value
698	McCarthy Scholarship					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships		1,875.00	3,025.00
699	Fred & Joye Meyer Scholarship					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships		500.00	1,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					2,375.00	4,525.00

Schedule Of Changes Worksheet						Fund Code 81	
Beginning Fund Balance						432,137.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,968.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,525.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						437,580.23	(5)

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6,380.55	2,578.64
	1800 Revenue from Community Services Activities	53,248.25	53,651.04
	1900 Other Revenue from Local Sources	1,243.45	2,339.87
	1920 Contributions/Donations from Private Sources	2,000.00	0.00
	3290 State - Other State Grants	3,852.38	3,852.38
599	Library Book Fair		
	1900 Other Revenue from Local Sources	5,756.30	5,149.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>72,480.93</u>	<u>67,571.02</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			1XX Personal Services - Salaries	35,042.99	30,933.39
			2XX Personal Services - Employee Benefits	136.49	124.10
			3XX Purchased Professional and Technical Services	175.00	2,255.67
			5XX Other Purchased Services	2,272.52	1,234.88
			6XX Supplies and Materials	11,002.12	19,981.45
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	12,387.50	0.00
599	Library Book Fair				
	8XX	Community Services Programs			
		33XX	Community Services		
			6XX Supplies and Materials	4,392.22	3,858.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>65,408.84</u>	<u>58,388.31</u>



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Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance					121,372.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					67,571.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					58,388.31	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	1,977.00	(4b)	-1,977.00	
					-1,977.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					128,577.76	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	171,676.75	144,839.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>171,676.75</u>	<u>144,839.31</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	179,951.16	118,466.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>179,951.16</u>	<u>118,466.69</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	74,232.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	144,839.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	118,466.69	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	100,604.81	(5)

Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	107,958.00	112,864.82
XX	39X 1XXX 112	Certified Teacher Staff Salaries	121,881.60	149,081.34
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,921,596.44	2,082,863.87
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	41,570.92	48,604.86
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	195,925.74	149,668.94
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	8,451.99	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	40,838.50	12,870.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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04 Broadwater County

0055 Townsend K-12 Schools

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	102,816.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	102,816.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	34,272.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	148,055.04
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	227,969.82
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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04 Broadwater County

0055 Townsend K-12 Schools

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	204,257.75	15,245.30	0.00	0.00	0.00
280	1XXX	2XX	0.00	41.12	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	508.82	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	7,916.83	0.00	0.00	0.00	0.00
Totals			212,683.40	15,286.42	0.00	0.00	0.00

227,969.82

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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0055 Townsend K-12 Schools

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	274,107.00	0.00	0.00	0.00	274,107.00
Land Improvements	8,451.99	0.00	0.00	0.00	8,451.99
Buildings	7,866,751.38	0.00	0.00	0.00	7,866,751.38
Machinery and Equipment	1,173,587.48	13,750.00	347,679.63	13,425.00	1,521,592.11
Construction in Progress	0.00	0.00	12,870.00	0.00	12,870.00
Totals at Historical Cost	9,322,897.85	13,750.00	360,549.63	13,425.00	9,683,772.48
Depreciation					
Improvement Accum	8.00	0.00	422.60	0.00	430.60
Building Accum	3,025,502.02	0.00	174,376.31	0.00	3,199,878.33
Machinery and Equipment Accum	801,912.61	0.00	105,996.03	117,557.06	790,351.58
Total Accumulated Depreciation	3,827,422.63	0.00	280,794.94	117,557.06	3,990,660.51
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	5,495,475.22	13,750.00	79,754.69	-104,132.06	5,693,111.97

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	57,444.90	0.00	0.00
Support Services Staff (22XX)	6,140.49	0.00	0.00
Operations and Maintenance (26XX)	6,336.97	0.00	0.00
Transportation (27XX)	43,884.24	0.00	0.00
Food Service (31XX)	1,553.17	0.00	0.00
Extracurricular (34XX, 35XX)	482.40	0.00	0.00
Unallocated	164,952.77	0.00	0.00
 Total Depreciation for FY2016	 280,794.94	 0.00	 0.00

*** Has comment.

Trustees' Financial Summary

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04 Broadwater County

0055 Townsend K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Capital Leases	37,984.38	0.00	24,143.80	0.00	13,840.58	12,775.92	1,064.66
Compensated Absences	424,520.79	33,071.38	0.00	0.00	457,592.17	0.00	457,592.17
Special Improvements (SIDs)	88,450.38	1,687.27	7,542.81	0.00	82,594.84	7,542.79	75,052.05
Other Post Employment Benefits	511,041.00	97,995.00	14,400.00	0.00	594,636.00	18,000.00	576,636.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,061,996.55	132,753.65	46,086.61	0.00	1,148,663.59	38,318.71	1,110,344.88
Bond(s)							
03/08/2007	1,850,000.00	0.00	275,000.00	0.00	1,575,000.00	290,000.00	1,285,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	1,850,000.00	0.00	275,000.00	0.00	1,575,000.00	290,000.00	1,285,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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0055 Townsend K-12 Schools

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	485,823.27	3,559.79	0.00	489,383.06
Net Pension - TRS	3,569,461.00	130,140.00	0.00	3,699,601.00